1	Pursuant to Civil L.R. 3-16, the undersigned counsel of record for
2	Defendant certifies that, other than the named defendant in this action, no other
3	persons, associations of persons, firms, partnerships, corporations (including
4	parent corporations) or other entities (i) have a financial interest in the subject
5	matter in controversy or in a party to the proceeding, or (ii) have a non-financial
6	interest in that subject matter or in a party that could be substantially affected by
7	the outcome of this proceeding.
8	
9	DATED: January 16, 2008 SIMMONDS & NARITA LLP
10	TOMIO B. NARITA JEFFREY A. TOPOR
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12	
13	By: <u>/Tomio B. Narita/</u> Tomio B. Narita
14	Attorneys for Defendant
15	Attorneys for Defendant First Revenue Assurance, LLC erroneously sued as First Resolution Assurance Corporation
16	Assurance Corporation
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